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August 20, 2015

MR. JAMES P. MCCOURT, TREASURER
INTERNATIONAL ASSOCIATION OF HEAT
& FROST INSULATORS AND ASBESTOS
WORKERS P A C
9602 MARTIN LUTHER KING HIGHWAY
LANHAM, MD 20706-1839

Response Due Date 09/24/2015

IDENTIFICATION NUMBER: C00115527

REFERENCE: MID-YEAR REPORT (01/01/2015 - 06/30/2015)

Dear Treasurer:

This letter is prompted by the Commission's preliminary review of the report referenced above. This notice requests information essential to full public disclosure of your federal election campaign finances. Failure to adequately respond by the response date noted above could result in an audit or enforcement action. Additional information is needed for the following $\underline{1}$ item(s):

- 1. Schedule A supporting Line 11(a)(i) of your report discloses an offset to an operating expenditure(s) totaling \$3,707.60 from "Bernard Miller Scholarship Fund"; however, your report(s) does not appear to disclose a disbursement to this entity. Please provide clarifying information regarding this activity and amend your report(s) if necessary. (11 CFR § 104.3(a) & (b))
- Your report discloses certain categories of financial activity that have been reflected on the wrong lines of the Detailed Summary Page. For your information and consideration when preparing future filings, offsets to operating expenditures (refunds, rebates, etc) should be properly disclosed on a separate Schedule(s) A, supporting Line(s) 15 of the Detailed Summary Page. Please refer to the instructions for each line when determining the proper categorization(s) for your next filing. (52 U.S.C. §30104(b) (formerly 2 U.S.C §434(b)) and FORM 3X Instructions)
- For your information and consideration for future filings, Schedule B supporting Line 23 of your report discloses a contribution(s) to "DONNA EDWARDS FOR CONGRESS," "Joseline Pena-Melnyk For Congress," and "Sittenfeld for Senate" designated for Primary 2015. However, Primary elections for Federal offices are not being held in this State(s)/district(s) during

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2015. Contributions not designated for a valid election will be attributed to the next election for Federal office in which the candidate is participating. (11 CFR §§ 110.1(b)(2) and 110.2(b)(2)) For future filings, please include valid election designation(s) if applicable.

Please note, you will not receive an additional notice from the Commission on this matter. Adequate responses must be received by the Commission on or before the due date noted above to be taken into consideration in determining whether audit action will be initiated. Failure to comply with the provisions of the Act may also result in an enforcement action against the committee. Any response submitted by your committee will be placed on the public record and will be considered by the Commission prior to taking enforcement action. Requests for extensions of time in which to respond will not be considered.

Electronic filers must file amendments (to include statements, designations and reports) in an electronic format and must submit an amended report in its entirety, rather than just those portions of the report that are being amended. If you should have any questions regarding this matter or wish to verify the adequacy of your response, please contact me on our toll-free number (800) 424-9530 (at the prompt press 5 to reach the Reports Analysis Division) or my local number (202) 694-1147.

Sincerely,

Maureen Benitz

Sr. Campaign Finance & Reviewing Analyst

Reports Analysis Division

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